

**Maine Revised Statutes**  
**Title 36: TAXATION**  
**Chapter 357: INSURANCE COMPANIES**

**§2521-A. RETURNS; PAYMENT OF TAX**

Every insurance company, association, producer or attorney-in-fact of a reciprocal insurer subject to the tax imposed by this chapter shall on or before the last day of each April, the 25th day of each June and the last day of each October file with the State Tax Assessor, on forms prescribed by the assessor, a return for the quarter ending on the last day of the preceding calendar month, except for the return due on the 25th day of June, which is for the quarter ending June 30th. A final return must be filed on or before March 15th, covering the prior calendar year. The 3 quarterly returns may be on an estimated basis, as long as each April and June installment equals 35% of the total tax paid for the preceding calendar year or at least 35% of the total tax to be paid for the current calendar year and each October installment equals 15% of the total tax paid for the preceding calendar year or at least 15% of the total tax to be paid for the current calendar year. [2007, c. 627, §96 (AFF); 2007, c. 627, §54 (RPR).]

At the time of filing the returns, each insurance company, association, producer or attorney-in-fact of a reciprocal insurer shall pay to the assessor the amount of tax shown due. [2007, c. 627, §96 (AFF); 2007, c. 627, §54 (RPR).]

An insurance company, association, producer or attorney-in-fact of a reciprocal insurer whose annual tax liability under this chapter does not exceed \$1,000 may file an annual return with payment on or before March 15th covering the prior calendar year. [2007, c. 627, §96 (AFF); 2007, c. 627, §54 (RPR).]

**SECTION HISTORY**

1973, c. 727, §11 (NEW). 1975, c. 377, (AMD). 1977, c. 679, §11 (AMD). 1981, c. 364, §30 (AMD). 1989, c. 702, §E13 (AMD). 1991, c. 528, §§PPP1,2 (AMD). 1991, c. 528, §§PPP5,RRR (AFF). 1991, c. 591, §§PPP1,2 (AMD). 1991, c. 591, §PPP5 (AFF). 1991, c. 846, §27 (AMD). 1993, c. 410, §001 (AMD). 1997, c. 435, §5 (AMD). 1999, c. 414, §26 (AMD). 2005, c. 218, §31 (AMD). 2007, c. 240, Pt. KKKK, §5 (AMD). 2007, c. 240, Pt. KKKK, §7 (AFF). 2007, c. 437, §12 (AMD). 2007, c. 437, §22 (AFF). 2007, c. 627, §96 (AFF). 2007, c. 627, §54 (RPR).

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